

**Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket No. D.T.E. 02-24/25
Responses to the Attorney General's Seventh Set of Information Requests**

Request No. AG-7-49 (Electric)

Referring to Schedule MHC-6, please reconcile the Electric Division Federal Unemployment amount shown there with the amount shown on page 49 of the Company's 2001 Annual Report to the Department.

Response:

The total Electric Division Federal Unemployment Expense of \$2,941 as shown on Schedule MHC-6 (Electric) is the precapitalization FUTA taxes. The \$1,186 difference between the filing and the \$1,755 amount as shown on the Company's 2001 Annual Report to the Department is the total amount that was capitalized on FG&E's books in 2001.

Person Responsible: Mark H. Collin